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Job Family Standard for Clerical And Technical Accounting And Budget Work

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COVERAGE

This standard is designed specifically to evaluate nonsupervisory clerical and technical work concerned with supporting accounting, budget, and other related financial management work in the Federal service. It provides series definitions, occupational information, and titling instructions for each of the clerical and technical occupations followed by grading criteria.

The standard cancels the following standards: Financial Clerical and Assistance Series, GS-0503; Accounting Technician Series, GS-0525; Cash Processing Series, GS-0530; Voucher Examining Series, GS-0540; Civilian Pay Series, GS-0544; Military Pay Series, GS-0545; Budget Clerical and Assistance Series, GS-0561; Tax Examining Series, GS-0592; and Insurance Accounts Series, GS-0593.

INTRODUCTION

All clerks and technicians combine a practical knowledge of accounting, budget, or other financial management related functions with procedural knowledge in carrying out the goals of their particular organization. These positions do not require a broad understanding or application of professional or administrative knowledge typically acquired through college education and specialized training. Clerical and technical work involves the application of procedures, practices and instructions within the framework of established guidelines.

For purposes of this guide, the terms *clerical* and *technical* are defined below:

--*Clerical*: Clerical work involves structured work in support of office, business, or fiscal operations. Clerks perform general office or program support duties such as preparing, receiving, reviewing, and verifying documents; processing transactions; maintaining office records; and locating and compiling data or information from files and other data sources. Clerical work requires a knowledge of an organization's rules and procedures and requires training, experience, or working knowledge related to the tasks to be performed.

--*Technical*: Technical work is typically associated with and supports work of a professional or administrative field. This work requires extensive practical knowledge of the procedures, methods, and practices of a profession or administrative field gained through experience and/or specific training less than that represented by college education. Technicians follow tasks, methods, and procedures that are laid out in published or oral instructions and covered by established precedents or guidelines. Depending upon the difficulty of the work, these procedures often require a high degree of technical skill, care, and precision. Technical work

follows a one-grade interval pattern and does not require application of knowledge and skills equivalent to those required for two-grade interval work.

Distinguishing Between Technician Work and Administrative or Professional Work

Some technicians perform some of the same assignments as trainee or developmental administrative and professional employees. The distinction between the work done by these employees hinges on duties, responsibilities and qualifications.

When an administrative or professional trainee performs clerical or technical work he or she does so in a temporary stage of development moving toward work of a more judgmental and analytical nature. The technician performing some of the same assignments, does so on the basis of experience and familiarity with the organization, the assigned tasks, the applicable procedures and regulations, and pertinent precedent cases. (See [The Classifiers Handbook](#) for additional information on distinguishing technician work from administrative and professional work.)

SERIES DEFINITIONS, OCCUPATIONAL INFORMATION, AND TITLES

• Financial Clerical And Technician Series, GS-0503

This series includes positions that involve performing or supervising clerical or technician work in support of accounting, auditing, budgeting, or financial management functions when no other established series in the Accounting and Budget Group, GS-500, is appropriate. The work requires a knowledge of the procedures and techniques involved in carrying out the work of an organization and involves application of procedures and practices within the framework of established guidelines.

Employees in this series perform clerical and technician work in support of accounting, budget, financial management, or fiscal operations not readily classified to another more specific series, or that includes a combination of work classifiable to two or more series in the GS-500 group when no one series predominates. Clerical work involves compiling figures, maintaining records, compiling reports, or performing other procedural work which represents the transactions or business of an organization. Technician work involves various kinds of duties which require applying a practical knowledge of regulations and precedent cases. Technicians apply specific procedures and established methods. Some technicians may perform specialized nonadministrative work preparing data for automated financial systems or may support professionals by writing synopses of audits or financial reports or deciding entitlement against definitive criteria.

The discussion of clerical and technician work in the grading criteria in this guide presents valuable criteria concerning the nature of the two types of work.

Titling: Titles are not specified for positions classified to this series. In constructing titles, follow guidance in the [Introduction to the Position Classification Standards](#). Positions graded GS-4 and below should have a *Clerk* title. Positions graded GS-5 and above should have a *Technician* title.

- **Accounting Technician Series, GS-0525**

This series includes account maintenance clerical and accounting technician support positions requiring a basic understanding of accounting systems, policies, and procedures in performing or supervising the examination, verification, and maintenance of accounts and accounting data. Also included are positions that perform technical audit functions, develop, or install revised accounting procedures, or perform similar quasi-professional accounting work. Positions in this series require a knowledge of existing accounting systems, standard accounting codes, classifications, and terminology; an understanding of agency accounting policies, procedures, and requirements; and the ability to apply various accounting methods, forms and techniques, but less than the broad understanding and theoretical knowledge of accounting acquired through professional education and training. Employees in this series classify accounting transactions, maintain and reconcile accounts; close accounts and prepare reports and statements; analyze accounting data; and examine accounts.

Accounting technicians classify accounting transactions that include verifying the accuracy and completeness of the accounting data; determining the general ledger accounts, journals, and subsidiary accounts affected and the debit and credit entries to be made. They also summarize transactions and prepare control documents or other posting documents reflecting the entries to be made.

Accounting technicians maintain accounts by reviewing documents to verify accounting data as necessary, entering data into the system, and taking a trial balance. They reconcile accounts comparing account balances with related data to assure agreement; reviewing records and source documents to identify the sources of discrepancies; and determining the entries required to bring the account into balance. They close accounts and prepare balance sheets and financial statements. They also abstract data reflecting financial condition and operating results; and present this data in the form of statements and reports. Accounting technicians examine accounts to verify the accuracy of accounts and adequacy of supporting data. They also prepare worksheets or reports reflecting the examinations made, discrepancies noted, and the corrective entries required to adjust accounts. Some accounting technicians review the efficiency of clerical processes and compliance with prescribed procedures, and recommend improvements such as the need for coordination, additional training, or clarification of procedures to reduce errors or processing delays.

Titling: The basic titles for positions in this series are:

Accounts Maintenance Clerk - This title covers all nonsupervisory positions GS-4 and below.

Accounting Technician - This title covers all nonsupervisory positions GS-5 and above.

- **Cash Processing Series, GS-0530**

This series includes positions that involve clerical work in the receipt, disbursement, examination, deposit, custody, or other clerical processing of cash items, when this includes (1) direct handling of the cash items and (2) use of cash accountability control methods. The work requires application of a knowledge of (a) the negotiability, validity, and genuineness of cash items, (b) the acceptability requirements of supporting documents, and (c) cash processing procedures of Federal agencies and commercial institutions.

Cash processing work involves the development or application of methods, procedures, records, and forms that are used to insure the propriety of cash items such as currency, checks, notes, money orders, coupons, food stamps, and documents supporting cash transactions.

Some cash clerks and tellers work in offices that process voluminous mailed remittances of monthly mortgage insurance, retirement, taxes, or other payments. Cash clerks and tellers typically perform clerical review of cash supporting documents (e.g., vouchers, checks, money orders, and bonds) to see whether signatures are authentic; whether correct automatic data processing codes have been entered; whether written and numerical amounts agree; whether dates are within prescribed limits; whether arithmetic computations are correct; and whether appropriate authorities have certified the documents. They also operate cash registers of cash and cash processing documents; collect for counterfeits; disburse funds; maintain change and imprest accounts funds; and perform other related cash processing duties.

In all positions in this occupation, the ability to work accurately with figures is required. Reconciliation of any discrepancy in balancing accounts involves the recount of totals and subtotals of the cash and cash items, and the review for accuracy of individual entries and totals in registers, cash books, and similar records.

Titling: The basic titling for positions in this series are:

Cash Clerk - This title covers all nonsupervisory positions GS-3 and below that primarily involve determining the propriety of cash and cash processing items but do not involve receipt and disbursement of funds at a teller's window.

Teller - This title covers all nonsupervisory positions GS-4 and above that primarily involve cash processing work typical of cash clerks but that also involve receipt and disbursement of funds at a teller's window.

Cashier - This title covers all nonsupervisory positions that oversee both teller and cash clerk positions.

- **Voucher Examining Series, GS-0540**

This series includes positions that administer, supervise, or perform work consisting of the examination for accuracy, adequacy of documentation or citations, compliance with regulations, and justification of vouchers, invoices, claims, and other requests for payment for (1) goods and services provided to or by the Government; (2) satisfaction of breach of contract or default in fulfilling contractual obligations (e.g., unauthorized substitution of materials specified in a contract or change from contracted price); (3) reimbursement of expenditures made by beneficiaries for such purposes as medical and domiciliary care and treatment, burial expenses, and education or training; (4) reimbursement of expenditures for travel and transportation; (5) other transactions, when such examination of the request for payment is not classifiable in another series.

Employees in this series examine vouchers to verify requests made against the record of what was authorized. Employees compare requests and statements against various authorizing documents, with receipt, delivery, inspection or acceptance certificates, or with other available papers and records. Employees compare the performance required by the transaction authorized with the actual performance reported to detect any possible omission of performance. Voucher examiners must know the procedures and regulations required to examine and process invoices, vouchers, and related documents. Examiners also must know applicable schedules, procurement instructions and procedures, travel regulations, commercial practices, trade customs and terminology, general terms and provisions of standardized forms of Government contracts, foreign currency, weight conversions tables, etc.

Voucher examiners also perform administrative tasks such as securing missing facts, forms, receipts, or signatures and perform administrative tasks such as filing, coding or determining

format. They must be accurate in making and verifying arithmetical computations and adjustments, and in transcribing facts and figures on a variety of supporting documents and forms.

Titling: The basic title for all nonsupervisory positions for this series is Voucher Examiner.

- **Civilian Pay Series, GS-0544**

This series includes positions that involve the determination of pay, the maintenance of payroll records, and the completion of related reports pertaining to civilian employees of the Federal Government, and/or with the establishment, maintenance, review, and disposition of time and leave records for civilian employees of the Federal Government. The work requires (1) substantial knowledge of civilian pay and/or leave rules, regulations, procedures, programs, and systems requirements, and (2) usually, a knowledge of those civilian personnel rules and regulations that affect pay.

Civilian Pay employees perform clerical and technician work that results in the bi-weekly or monthly determination of pay for civilian employees. Employees examine personnel actions, pay changes, and employee requests and make appropriate changes to master records which serve as a basis for pay and leave computation and affect the disbursement of pay. Employees answer requests from and provide advice to employees, supervisors, financial management specialists, and to personnel specialists on rules, regulations, and procedures relating to pay.

Some employees post, examine, compute, and balance hours on time and leave records and other required bi-weekly, monthly, quarterly and annual reports. They also answer questions on leave regulations, procedures, and balances. Some employees may make collections not specifically related to pay and leave, maintain retirement records, or process health benefits forms. Employees post, examine, balance, compute, and extract data from the records, and prepare a variety of reports or vouchers.

Employees are responsible for the accuracy of the authorization documents which affect the propriety of pay as well as for the accuracy of computations. They verify the employees' taxes, retirement, health benefits, life insurance, union dues, thrift-saving plan (TSP), and saving bonds. They determine eligibility for pay and benefits based on such factors as the type of appointment and pay plan involved, the tour of duty, and the location of employment.

Titling: The basic titles for positions in this series are:

Civilian Pay Clerk - The title covers all nonsupervisory positions GS-4 and below processing pay and/or leave documents or maintaining pay and related records.

Civilian Pay Technician - The title covers all nonsupervisory position GS-5 and above processing pay and/or leave documents or maintaining pay and related records.

Time and Leave Clerk - The title covers all nonsupervisory positions predominately concerned with processing and maintaining attendance and leave records.

- **Military Pay Series, GS-0545**

This series includes positions that involve performing or supervising work to establish, maintain, correct, and close pay accounts for active, reserve, or retired armed forces personnel and their annuitants. Work in this series requires a knowledge of military pay entitlement laws, regulations, and procedures.

Military pay employees examine and process substantiating documents to pay armed forces personnel and their annuitants. There are four specializations within military pay--active, reserve, retired, and annuitant. The work in each specialization typically involves authorizing payments for the specific period of time and auditing and reconsidering previous pay determinations. Employees perform such functions as in processing, out processing, and separating service members; responding to pay inquiries; reviewing military pay debts; processing adjustment actions; and reviewing military pay actions. Some employees handle problem cases or inquiries which involve auditing past pay records of both in-service and out-of-service members.

Some employees perform work primarily involving debt collection of pay accounts of service members, former service members, or annuitants.

Titling: The basic titles for positions in this series are:

Military Pay Clerk - The title covers all nonsupervisory positions at grade GS-4 and below.

Military Pay Technician - The title covers all nonsupervisory positions at grade GS-5 and above.

- **Budget Clerical And Technician Series, GS-0561**

This series includes positions that involve performing clerical and technician work in support of budget analysis and administration when such work requires primarily knowledge of the procedures which facilitate budgeting as conducted in the Federal Service. The work requires practical understanding and skill in the application of administrative rules, regulations, and procedures associated with recording, reporting, processing, and keeping track of budgetary transactions, e.g., the credit, receipt, transfer, allotment, withdrawal, obligation, or outlay of funds.

Budget clerks and technicians maintain ledgers much like those used in cost accounting operations. Some positions are concerned with salary and administrative expenses and require less sophisticated record-keeping techniques. Budget clerks and technicians participate in the budget formulation process by compiling, consolidating, checking, and arranging funding data in requests to cover projected annual operating expenses. Employees may also submit organizational funding requests in proper format through channels for inclusion in the budget request prepared at higher echelons in the agency.

The kinds of budget accounts maintained by an organization depend largely upon the kinds of programs and activities in which the organization is engaged and the nature, source, and uses of funds available for the operation of those programs.

Titling: The basic titles for positions in this series are:

Budget Clerk - The title covers all nonsupervisory positions grades GS-4 and below.

Budget Technician - The title covers all nonsupervisory positions grades GS-5 and above.

- **Tax Examining Series, GS-0592**

This series includes positions that perform or supervise work in the Internal Revenue Service involving the processing of original tax and information returns, establishing taxpayer account records or changing such records based on later information affecting taxes and refunds; collecting some taxes and/or obtaining tax returns; computing or verifying tax, penalty, and interest; and determining proper tax liability. The work requires knowledge of standardized processing and collection procedures to record tax information and knowledge of applicable portions of tax laws and tax rulings to accept, request proof of, or reject a variety of taxpayer claims, credits, and deductions.

Tax examiners perform a variety of clerical and technician work in checking and correcting the information in returns in order to establish or maintain automated account records for each taxpayer or using the information from such records to adjust taxes. They enter information from returns into computer stored account records. They also contact taxpayers by letter or telephone concerning payment of delinquent taxes or for documentation of claims and deductions. They answer questions about and adjust established tax accounts based on information obtained from taxpayers. Many tax examiners compute a variety of penalty and interest liabilities. Some employees prepare simple tax returns from information on other documents or obtained from taxpayers.

Titling: The basic titles for positions in this series are:

Tax Examining Clerk - The title covers all nonsupervisory positions at grade GS-4 and below.

Tax Examining Technician - The title covers all nonsupervisory positions at grade GS-5 and above.

- **Insurance Accounts Series, GS-0593**

This series includes all positions that administer, supervise, or perform work processing and adjusting individual insurance accounts. The work requires a thorough understanding of Federal life insurance laws, rules, and regulations, as well as established precedents.

Employees in this series examine account records to determine that all previous actions have been made according to laws, regulations, and procedures. They make non-standard adjustments that require special analysis and prepare and process a variety of documents necessary for the maintenance of individual accounts, including the preparation of input documents for maintenance of automated accounts.

Titling: The basic titles for positions in this series are:

Insurance Accounts Clerk - The title covers all nonsupervisory positions at grade GS-4 and below.

Insurance Accounts Technician-The title covers all nonsupervisory positions at grade GS-5 and above.

OTHER TITLING INSTRUCTIONS

Prefix the term “Lead” or “Supervisory” to any of the above titles for positions that meet the criteria in the appropriate work leader or supervisory grade evaluation guide.

Supplement the prescribed titles with parenthetical titles for positions requiring further identification of their duties or responsibilities for recruitment or other purposes. Work that requires a knowledge of general office automation procedures and competitive level proficiency in typing must be titled using the appropriate parenthetical titles. See the *Introduction to the Position Classification Standards* for further information concerning the use of parenthetical titles.

EXCLUSIONS

1. Classify to the appropriate series in the [Personnel Management and Industrial Relations Group, GS-0200](#), positions with the paramount qualification requirement of a knowledge of personnel rules and regulations or substantive knowledge of retirement and savings programs.

2. Classify to the appropriate series in the [General Administrative, Clerical and Office Services Group, GS-0300](#), the following--

positions that do not require a subject matter knowledge of accounting, budget, or other financial management processes, procedures, and functions;

positions which primarily require a knowledge of data processing procedures and computer processes or knowledge to operate computer equipment;

positions that involve substantially full-time coding of documents without requiring knowledge of pay or leave regulations, compensation rules, or other substantive knowledge; or

positions that involve clerical, assistant, or technician work for which no other series is appropriate.

3. Classify to the appropriate series in the [Legal and Kindred Group, GS-900](#), the following--

positions that involve examination of contracts, leases, agreements, and similar documents of legality, requiring the application of a body of legal knowledge rather than a body of fiscal knowledge relating to regulations, decisions, precedents, and practices; or

positions that involve providing information on rights, benefits, privileges, or obligations under a body of law; explaining pertinent legal provisions related to administrative practices and their application to specific cases; and assisting individuals in developing needed evidence and preparing required documents, or in resolving errors, delays, or other problems in obtaining benefits or fulfilling obligations.

4. Classify to the appropriate series in the [Supply Group, GS-2000](#), the following —

positions that involve maintaining and adjusting inventory accounts or records of property and supply transactions, when such positions require application of a knowledge of supply operations; or

positions that involve direct handling of cash items in the performance of checking or other duties related to retail sales or commissary stores.

5. Classify to the appropriate series in the [Transportation Group, GS-2100](#), positions that involve arranging transportation for or other actions in connection with the movement of freight, passengers, or personal property.

HOW TO USE THE STANDARD

Positions should be evaluated on a factor-by-factor basis using the FES factor level descriptions provided in this standard. Only designated point values may be used. Total points for all factors are converted to grade levels using the table below. This standard contains illustrations as an integrated part of the factor level descriptions in factor 1. The illustrations provide a frame of reference for identifying the application of FES concepts. Users should not rely solely on the illustrations in evaluating positions, since they reflect a limited range of actual work examples for positions covered by this standard. Instead, users should match the intent of the factor levels and find concepts and examples which apply to the position being evaluated.

Evaluate work leader positions by applying the classification criteria in the appropriate work leader grade evaluation guide.

Evaluate supervisory positions by applying the appropriate supervisory grade evaluation guide.

The grade level criteria in this guide cover nonsupervisory positions at grades GS-2 through 9.

FACTOR LEVEL DESCRIPTIONS

FACTOR 1, KNOWLEDGE REQUIRED BY THE POSITION

Level 1-2 -- 200 points

The work requires knowledge of the basic and commonly used accounting, budget, or other financial management procedures, methods, and techniques associated with clerical types of duties to perform routine and repetitive tasks while learning how to perform the full range of such tasks found in the work area. This includes, for example:

- Knowledge of basic information that must be present in documents (such as signatures, schedules, cash receipts, bills, accounting codes, etc.), terminology, forms, or reports that are part of the transaction to: review information or identify missing information; prepare final copy of documents; maintain files; respond to routine questions; or perform similar duties;
- Knowledge of the workflow of the unit sufficient to route or distribute messages or work to appropriate personnel;
- Knowledge of one or a few simple automated or manual file systems to locate, add, retrieve, or correct routine information using well-established, clear-cut procedures; and/or knowledge

of simple arithmetic used in financial operations to perform or to verify simple calculations using basic formulas.

Illustration:

- Employees examine incoming transactions (vouchers, cash receipts, invoices, tax forms, etc.) for such items as accounting codes, signatures, prices, services, per diem rates, receipts or other information. They sort various incoming documents, log pertinent data, assign control numbers, and route documents to appropriate units. They make sure information required for data entry is present, or refer incomplete documents to the supervisor. They provide information about the status of actions or respond to other inquiries by referring to readily available information.

Level 1-3 -- 350 points

The work requires knowledge of a body of standardized regulations, requirements, procedures, and operations associated with clerical and technical duties related to the assigned accounting, budget, or financial management support function. This includes, for example:

- Knowledge of the various steps and procedures required to perform a full range of accounting, budget, or financial management support duties related to recurring or standardized transactions (e.g., auditing cash processing documents for completeness; verifying the availability of funds by account and obligating necessary dollar amounts; performing a variety of processes involving tax returns covering many sources of income, taxes, claims and/or deductions; reviewing and processing standard active pay entitlement actions; responding to recurring questions from service members; preparing time and attendance information for worker compensation cases or preparing other monthly reports);
- Knowledge of various accounting, budget, or other financial processing procedures to support transactions that involve the use of different forms and the application of different procedures (e.g., knowing how to process an action involving multiple documents such as processing the full range of travel related expenses when the sale of a residence as well as personal transportation and some household freight shipments are involved; maintaining the time and attendance reports of employees in an organization with both General Schedule and Federal Wage System employees with premium pay and shift work;
- Knowledge of one or more automated data bases associated with a specific accounting, budget or other financial management function sufficient to input a range of standard information or adjustments, understand recurring error reports and take corrective action, and generate a variety of standard reports;

- Knowledge of the structure and content of accounting, budget, or other financial management related documents (e.g., invoices, reports, travel orders, payroll forms, etc.), to investigate and resolve routine or recurring discrepancies, check documents for adequacy, or perform comparable actions that are covered by established procedures; and/or knowledge of frequently used and clearly stated regulations and rules to determine if a transaction is permitted or to respond to recurring questions from agency personnel, clients, and others.

Illustrations:

- Employees review, examine, and process vouchers for billing various types of patient care to private insurance companies and perform other third-party collection, billing and accounting tasks. They compile and examine vouchers for submission to private insurance groups. They enter information into a computerized system. They check computer-generated billing for correctness and complete blocks requiring unique hospital information. They maintain ledgers on accounts receivable. They prepare quarterly reports regarding insurance amounts billed and collected.
- Employees review purchase orders, contracts, travel orders, and other claims against obligated funds. They enter data into accounting systems, correct invalid/incorrect entries, and prepare trial balances to check the status of accounts. They verify contract payment provisions. They review files for accuracy and compatibility with the various accounting systems used and receive, extract, record, and balance data for assigned accounts in automated systems. They monitor accounts and sub-account balances, review postings to ensure accuracy, and recommend appropriate corrective action.
- Employees audit cash processing documents for completeness and accuracy before authorizing payment from funds. They trace and correct errors in computer records and daily register listings; analyze and select guides to determine whether payments are full or partial; whether they are timely; and whether remittances are advances, installments, or supplements. They prepare bank deposits and examine cash items for negotiability (i.e., proper date, endorsement, signature, and agreement of figures).
- Employees review billing packages ensuring the voucher is complete and that supporting documents such as receipts, travel orders, airline tickets, etc. are present. They verify the accuracy of voucher packages by comparing claimant information with per diem rate charts, airline guides, and accounting classification. They examine invoices submitted by vendors, consultants, and others for proper documentation, authorization, accounting codes, and other justifications. They prepare certificates of deposit for the Federal Reserve Bank for repayment of travel advances, Freedom of Information Act fees, etc.

- Employees provide payroll services for civilian employees of various classifications, status, and work shifts including both payment and accounting responsibilities. They review personnel actions such as promotions, periodic step increases, incentive awards, demotions, separations/transfers, retirements, conversions, etc. They determine proper coding and accounting to update automated pay and accounting systems. They update and balance payroll master records, individual pay and leave records, and year-to date summaries/accounting records.
- Employees review, determine, and process standard active or reserve pay entitlement actions to update a service member's pay account or to correct recent pay problems. They review incoming pay documents, determine what entitlement is due, and update the pay account. They verify indebtedness due to overpayment of pay and allowances and review remission and waiver requests. They review pay accounts prior to payday to ensure pay and allowances are computed correctly.
- Employees review documents such as vouchers, purchase requests, work orders, and contract invoices to verify budgetary account codes and dollar amounts. They compare job orders, work orders, and requests for funds with account balances to assure that funds are available. They check closed accounts for unobligated balances. They adjust account balances to reflect the effect of allotments, transfers, obligations, expenditures, and other actions which change the amount of funds available in accounts. They provide information about budget procedures and status of funds to program managers and prepare recurring reports on account balances and status of funds.
- Employees process a variety of tax returns and reports. They examine tax returns and supporting documents for current and prior year and amended returns. They ensure that all required identification, schedules, income tax deposits, or other required information is available. They review and code returns, identify and code unallowable deductions interpreting the taxpayers' intent from available data and completing documents. They adjust tax, penalty, or interest, and transfer credits and prepare corrected notices.
- Employees conduct audits of various transactions used in disbursing insurance funds and updating or otherwise servicing insurance policies. They audit several types of routine disbursements, transactions establishing insurance policies, and other non-disbursement transactions. They determine the appropriateness of the disbursement and the correct amount being sent out. They review cases to verify the amounts for policy service refunds, loan and cash surrender payments, and routine payments of death claims to beneficiaries. They analyze transactional histories, source documents and other documentation in cases where fraud or inappropriate processing of insurance transactions is suspected.

Level 1-4 -- 550 points

The work requires in-depth or broad knowledge of a body of accounting, budget, or other financial management regulations, practices, procedures, and policies related to the specific financial management functions. This includes:

- Knowledge of a wide variety of interrelated steps, conditions, and procedures or processes required to assemble, review, and maintain complex accounting, budget, or other fiscal transactions (e.g., adjusting tax accounts or processing tax returns involving numerous supporting schedules; reconciling accounts in accounting systems involving extensive subdivision of accounts, frequent and varied adjustments to accounts, or extensive balancing and reconciling of detailed summary accounts; or resolving problems in balancing accounts, adjusting discrepancies, developing control records, verifying the accuracy of budgetary data, adjusting dollar amounts of accounts by line item and object class, and preparing reports on the status of funds);
- Knowledge of various accounting, budget, or other financial regulations, laws, and requirements (e.g., related fiscal regulations and applicable schedules, pay and leave rules, administrative rules associated with recording and tracking budgetary transactions, tax laws, entitlement rules, documentation requirements, schedules, deductions, etc.) to ensure compliance and recommend action;
- Knowledge of a variety of accounting and budget functional areas and their relationships to other functions to research or investigate problems or errors that require reconciling and reconstructing incomplete information, conducting extensive and exhaustive searches for required information, or performing actions of similar complexity;
- Knowledge of automated accounting and budget systems to reconcile errors that require an understanding of nonstandard procedures or to provide assistance in the development of automated procedures for clerical operations; and/or
- Knowledge of extensive and diverse accounting, budget or other financial regulations, operations, and procedures governing a wide variety of types of related transactions to resolve nonstandard transactions, complaints, or discrepancies, provide advice, or perform other work that requires authoritative procedural knowledge.

Illustrations:

- Employees validate, monitor, control, and maintain accounting transactions and accounting records for multiple accounts. They reconcile subsidiary ledgers to general ledgers for accounts having a variety of transactions. They research discrepancies between ledgers and make adjustments. They reconcile detailed listings of outstanding transactions to general ledger control accounts.

- Employees maintain control accounts and subsidiary accounts and process accounting transactions for a wide variety of functions including obligations, accrued expenditures, disbursements, appropriation refunds, reimbursable orders, earnings, collections, expenditure vouchers, cost transfers, rejected transactions, interfund bills, and other accounts in connection with the general ledger. They receive and review purchase orders, contracts, and travel orders pertaining to claims and other similar documents against obligated funds. They certify and audit all payments to assure compliance with terms.
- Employees review, correct, and code a variety of multiple-page returns, most of which have one or more schedules attached. They identify and code potential unallowables and other items; interpret taxpayer's intent from available data; and complete documents in the required format.
- Employees review and verify the validity of requisitions for supplies, services, printing, and equipment. They review and approve travel and training orders and requests for personnel actions. They record overtime usage. They calculate funds for current and cumulative manpower by using staffing reports and overtime reports. They perform a variety of special assignments involving the collection, analysis, and reporting of data for budget preparation.
- Employees conduct comprehensive reviews of military pay transactions which include determinations such as allowances, special incentive pay, debt collection, etc. They audit and resolve cases involving overpayment or underpayment for several periods of service. They review error reports and actions and make corrections.
- Employees provide service to a group of full-time GS employees who are entitled to time and a half for actual overtime worked, are working on rotating shifts, and as a result of a court ruling, are entitled to retroactive Fair Labor Standards Act overtime computations effective on a date several years prior to the current pay period.
- Employees verify the accuracy of the authorizing documents, reconstruct the payment history for the period involved, determine the amount and extent of underpayment or overpayment, if any, and the procedures for disbursing underpayment or collecting overpayment.
- Employees maintain extensive records of industrially funded (revolving fund) activities, by cost center on hours worked, standard charges, job orders, transfers, estimates, and reimbursements (payments) to the fund. Tasks performed include examination and verification of cost data, and detection of over- or under-obligation and net expenditures of funds on processing customer orders. Work is complicated by program changes, changes in cost factors, and variations in sources of funding and methods of payment. On a regular basis, employees prepare reports on the status of funds in assigned accounts and activities.

Level 1-5 -- 750 points

In addition to Level 1-4 knowledge, the work at this level requires a broad, in-depth practical knowledge of accounting or other financial management technical methods, techniques, precedent cases, and procedures to resolve especially difficult or sensitive problems. Typically employees use:

- Knowledge of the accounting methods, procedures, and techniques to conduct difficult and responsible analysis and determinations within a complete accounting system to validate transactions and to perform research to resolve inconsistencies;
- Knowledge of the interrelationships of various accounting systems applications and computer file systems and content to resolve problems of processed transactions (e.g., knowledge of computer master file systems, document processing, and the effects of transactions on existing records to modify normal automated processes in existing accounts while protecting historical data). These modifications relate to obligations, collections, disbursements, and interfund transactions or other actions involving complicated adjustments such as carry back and carry forward and restricted interest cases; and/or
- Knowledge of related financial regulations and rulings covering diverse types of transactions to typically function as a technical authority for the resolution of an extensive range of issues or problems.

Illustrations:

- Employees analyze, determine, and resolve tax processing problems and respond to taxpayer inquiries ranging from tax delinquency to providing general information related to the preparation of tax returns. Employees recommend tax liens and/or notice of levy actions against taxpayers, and initiate other actions to resolve and adjust taxpayer accounts. They analyze and make determinations to suspend collection action based on specific situations or when other corrective action may be necessary.
- Employees work with systems development personnel to locate and resolve accounting transaction problems in the accounting system. Employees review, evaluate, and verify the range of accounting transactions to determine the adequacy of the system. Employees also interpret user requirements when assisting accountants and programmers in designing new systems or modifications to existing accounting and management systems as a result of regulatory and program requirements. They review the functional design of new systems and recommend testing scope. Employees coordinate recommended changes with users and prepare user manuals for new system designs and/or modifications to existing systems as a result of software changes to the automated accounting system.

- Employees examine accounts or resolve difficult reconciliations requiring an analysis of adjustments and corrective entries in the account. They trace transactions entered and prepare worksheets to reflect the source of discrepancies, corrective action required to bring accounts into agreement, prove the accuracy of adjusted accounts, and recommend actions to prevent recurrence of similar discrepancies. They compile and verify the accuracy of accounting data to prepare statements and reports, schedules, and comparative analyses of accounting transactions.

FACTOR 2, SUPERVISORY CONTROLS

Level 2-1 -- 25 points

The supervisor or other designated employee makes specific assignments and provides clear, detailed, and specific oral and/or written instructions for work assignments.

The employee works as instructed and consults with the supervisor on matters not specifically covered in the original instructions.

The work is closely controlled both through the structure and nature of the assignments, and through the review of the work at various stages of its progress or at completion for accuracy, adequacy, and adherence to instructions and established procedures.

Level 2-2 -- 125 points

The supervisor or other designated employee provides general standing instructions on recurring assignments by indicating what is to be done, applicable policies, procedures and methods to follow, data and information required, quality and quantity of work expected, priority of assignments, and deadlines. They provide additional, specific instructions for new, difficult, or special assignments including suggested procedures, sources of information including the location and type of written material that may be used as an aid in completing the assignment. For example, standing instructions may cover the steps involved in processing documents or transactions. This guidance may include an explanation of how to:

- review documents for missing or incompatible information;
- assemble and prepare forms, accounts, or other paperwork that make up a file;
- recognize and reconcile discrepancies, and prepare transactions files for closeout; and/or
- use automated systems to access, retrieve, and generate various transaction data and reports.

The supervisor provides additional, specific guidance and reference sources on new or difficult assignments (e.g., assignments not covered by standing instructions).

The employee uses initiative to perform recurring assignments. The employee also resolves recurring clerical or technical tasks without specific instructions. The employee refers situations not covered by instructions or precedents to the supervisor for decision or help. At this level, some employees work more independently than others, receiving little day-to-day supervision. However, their work is limited or controlled by readily applicable instructions or procedures that specifically describe how the work is done and the kind of adaptations or exceptions that can be made.

The supervisor or other designated employee assures that finished work and methods used are technically accurate and in compliance with established instructions, methods, procedures, and deadlines. Recurring assignments are reviewed through quality control procedures and selected work products may be spot checked. New, difficult, or unusual assignments are usually checked in more detail to determine that instructions were carried out correctly.

Level 2-3 -- 275 points

The supervisor or other designated employee assigns work with standing instructions on objectives, priorities, and deadlines and provides guidance for unusually involved situations.

The supervisor may assign work according to a standardized control system such as batched work, caseload level, or other defined structure and provide standard general instructions about timeliness, objectives and relative priorities for doing the work.

The employee independently processes the most difficult procedural and technical tasks or actions and handles problems and deviations in accordance with instructions, policies, previous training, or accepted practices. For example:

- the employee independently determines the types and sources of information needed to complete the transaction;
- the nature and extent of deviations from established requirements; and
- whether standard techniques, methods or procedures are appropriate for assignments.

The supervisor or designated employee evaluates completed work for overall technical soundness and conformance to agency policies, legal, or system requirements. Completed work is reviewed by sampling in a quality review system and/or spot checked by the supervisor or a senior worker

for results and conformity to established requirements and deadlines. The methods used to complete the assignment are seldom reviewed in detail.

FACTOR 3, GUIDELINES

Level 3-1 -- 25 points

Guidelines are directly applicable, specific, and detailed such as desk procedures, checklists, code books, oral and/or written instructions, or samples and they cover the important aspects of the work. For example, the guides cover step-by-step procedures on how to sort, control, and route the work or information; perform simple tracking of transactions; or identify routine information missing from documents.

Employees follow clear-cut guidance when, for example, sorting incoming or outgoing transactions, sorting documents into appropriate categories, entering routine data elements into a manual or automated system, or controlling the flow of specific documents. The employee strictly follows guidelines and refers deviations to the supervisor or others for assistance or resolution.

Level 3-2 -- 125 points

A number of established procedures and specific guidelines in the form of agency policies and procedures, Federal codes and manuals, specific related regulations, precedent actions, and processing manuals are readily available for doing the work and are clearly applicable to most transactions.

The number and similarity of guidelines and work situations require the employee to use judgment to identify and select the most appropriate procedures to use, choose from among several established alternatives, or decide which precedent action to follow as a model. There may be omissions in guidelines, and the employee is expected to use some judgment and initiative to handle aspects of the work not completely covered. In locating, selecting and applying the most appropriate instructions, references, or procedures, the employee may make minor deviations in guidelines to adapt to specific cases. The employee refers situations in which the existing guidelines cannot be applied or significant deviations must be made to the supervisor or designated employee.

Level 3-3 -- 275 points

Guidelines are the same as Level 3-2 but because of the complicating nature of the assignments, they lack the specificity, frequently change, or are not completely applicable to the work requirements, circumstances, or problems. For example, when completing a transaction, the employee may have to rely on experienced judgment, rather than guides, to fill in gaps, identify sources of information, and make working assumptions about what transpired.

The employee uses judgment to interpret guidelines, adapt procedures, decide approaches, and resolve specific problems. This includes, for example, using judgment to reconstruct incomplete files, devise more efficient methods for procedural processing, gather and organize information for inquiries, or resolve problems referred by others (e.g., those that could not be resolved at lower levels). The employee analyzes the results of applying guidelines and recommends changes. These changes may include suggesting specific changes to the guidelines themselves, the development of control mechanisms, additional training for employees, or specific guidance related to the procedural handling of documents and information.

FACTOR 4, COMPLEXITY

Level 4-1 -- 25 points

The work consists of clear-cut repetitive tasks such as reviewing or examining standard documents, entering a few items of data to produce routine documents, or locating and retrieving requested items of information from established files.

The employee has little or no choice regarding a course of action. The sequence of steps used to perform each task are described in detailed instructions.

The employee takes action according to specific instructions. The tasks assigned are very routine and are easily mastered.

Level 4-2 -- 75 points

The work involves performing related procedural tasks in processing accounting, budget, or other financial management transactions. For example, processing a transaction may involve verifying codes and other information; reconciling balances; using standard formulas to calculate and/or verify calculations; assembling appropriate forms and reports; entering data into automated file systems; distributing documents to appropriate personnel; and answering routine procedural inquiries.

The employee makes decisions, such as how to sort incoming documents, locate and assemble information, and correct errors based on a review or knowledge of similar cases or samples, or by selecting from among other clearly recognizable alternatives. The employee considers factors

such as the processing requirements, appropriate format, or content for each transaction. For example, when investigating payment discrepancies, the employee considers which established approach best fits the circumstances.

Employees take action using established instructions, practices, or precedents for processing of accounting or budget documents. Actions taken are similar and well established, although the specific pattern of actions taken may differ depending on the given discrepancy and the information available.

Level 4-3 -- 150 points

The work involves performing various accounting, budget, or financial management support related duties or assignments that use different and unrelated processes, procedures, or methods. The use of different procedures may result because transactions are not completely standardized; deadlines are continually changing; functions assigned are relatively broad and varied; or transactions are interrelated with other systems and require extensive coordination with other personnel.

The employee decides what needs to be done by identifying the nature of the problem, question, or issue, and determining the need for and obtaining additional information through oral or written contacts or by reviewing regulations and manuals. The employee may have to consider previous actions and understand how these actions differ from or are similar to the issue at hand before deciding on an approach.

The employee makes recommendations or takes actions (e.g., determine eligibility for deductions, entitlements, or claims, verify factual data, or make other financial determinations) based on a case-by-case review of the pertinent regulations, documents, or issues involved in each assignment or situation. For example, employees use different established procedures to review and reconcile various financial documents and records; resolve a variety of problems through coordination with vendors, employees, taxpayers; and review and reconcile various types of transactions involving multiple funds or a number of different control accounts, or numerous modifications to contracts.

Level 4-4 -- 225 points

This level is distinguished from the previous level by (1) the variety and complexity of examinations, transactions, or systems involved; (2) the nature and variety of problems encountered and resolved; and (3) the nature of independent decisions made by the employee. Typically at this level the work may require analysis, development or testing of a variety of established techniques and methods to evaluate alternatives and arrive at decisions, conclusions,

or recommendations. For example, the employee interprets and tests user-defined specifications to modify an automated accounting system requiring broad knowledge of users' technical functions, program objectives, and impact of system changes on other functions, processes and requirements. Or, the employee resolves complicated tax examinations involving substantial corrective actions or complicated adjustments. The work involves application of many different and unrelated processes and methods relating to examination or analysis of complex and unusual transactions requiring substantial research and thorough understanding of a wide variety of transactions and accounts.

Decisions regarding what needs to be done include assessing unusual circumstances or conditions, developing variations in approach to fit specific problems or dealing with incomplete, unreliable, or conflicting data.

The work requires originality to determine, develop, or otherwise make correct and accurate interpretations regardless of the technical difficulties encountered. The employee must sort complicated factual information and apply a variety of methods to resolve issues.

The work requires making decisions, devising solutions, and taking actions based on program knowledge. This involves interpreting considerable data to identify problems, determining what is the nature of the problem or issue, what approaches to use to resolve the issues, what to recommend given the variety of options, planning and implementing solutions, and refining or designing new methods or techniques. *(Note: This level is creditable only when factor level 1-5 is appropriately assigned to the position being evaluated).*

FACTOR 5, SCOPE AND EFFECT

Level 5-1 -- 25 points

The purpose of the work is to perform limited, repetitive, or closely related tasks, such as sorting and routing documents or transactions, entering routine data or information into a data base system, or verifying repetitive kinds of data.

Assignments facilitate the work of higher graded employees. For example, processing work may involve separating documents into a variety of categories and routing them accordingly, entering line items or other data into the computer to enable other workers to access information directly from the system, or preparing final copy of actions and double checking figures before returning the document to higher grade workers. The work relieves higher grade employees of some of the more procedural aspects of their work.

Level 5-2 -- 75 points

The purpose of the work is to apply specific rules, regulations, or procedures to perform a full range of related accounting, budget, or financial management clerical or technical tasks, duties, and assignments that are covered by well-defined and precise program procedures and regulations. The employee completes standard clerical transactions in the functional area by reviewing documents for missing information, searching records and files; verifying and maintaining records of transactions; and answering routine procedural questions.

The work affects the adequacy and efficiency of the accounting and budget, or financial management function and can affect the reliability of the work of analysts and specialists in related functions. For example, correcting data in automated records enables others to base decisions on accurate information. The work may also affect the accuracy of further processes performed by related personnel in various organizations. It also affects the reliability of the organization's financial support services provided to users, customers, etc.

Level 5-3 -- 150 points

The purpose of the work is to apply conventional practices to treat a variety of problems in accounting, budget or financial management transactions. Issues might result, for example, from insufficient information about the transaction, a need for more efficient processing procedures or requests to expedite urgently needed cases. The employee treats these or similar problems in conformance with established procedures.

The work affects the quality, quantity, and accuracy of the organization's records, program operations, and service to clients. For example, the effect of the work ensures the integrity of the overall general ledger, its basic design and the adequacy of the overall operation of the accounting system and various operating programs; the amount and timely availability of money to pay for services; the economic well-being of employees being serviced; or compliance with legal and regulatory requirements. (*Note: Only a few positions will be evaluated at this level.*)

FACTOR 6, PERSONAL CONTACTS AND FACTOR 7, PURPOSE OF CONTACTS

Match the level of regular and recurring personal contacts with the purpose of the contacts and credit the appropriate point value using the chart below.

Person Contacted

1. Contacts are with employees within the immediate organization, office, project or work unit, and in related support units. Contacts typically include other support personnel.

AND/OR

Contacts are with employees outside the organization or with members of the general public in very highly structured situations. For example, contacts may be with members of the public who are seeking information about entitlement or tax penalties.

2. Contacts are with employees in the same agency, but outside the immediate organization. For example, contacts may be with personnel in other functional areas. Contacts also may be with employees in other agencies who are providing requested information.

AND/OR

Contacts are with members of the general public in a moderately structured setting. For example, contacts may be with individuals who are explaining reasons for delays in making tax payment or those who are attempting to expedite transactions.

3. Contacts are with members of the general public. For example, contacts are with persons in their capacities as representatives of others such as attorneys and accountants, contractors, public action groups, or congressional staff members making inquiries on behalf of constituents. The contacts are not recurring or routine and the purpose, role and authority of each party must be established each time in order for the employee to determine the nature and extent of information that can be discussed or released.

Purpose of Contacts

- a. The purpose of the contacts is to obtain, clarify, or provide information related to the accounting, budget, or financial management support assignments. This may involve answering a simple question, such as whether information has been received. It may also involve explaining more technically oriented subject matter questions, such as providing factual information, interpreting processing procedures, or similar information about a transaction.
- b. The purpose of the contacts is to plan and coordinate actions to correct or prevent errors, delays, or other complications occurring during the transaction cycle. This may involve obtaining a customer's cooperation in submitting paperwork or other information, requesting other personnel to correct errors in documentation or data entry, or assisting others in locating information.

- c. The purpose of the contacts is to persuade individuals who are fearful, skeptical, uncooperative or threatening to provide information, take corrective action, and accept findings in order to gain compliance with established laws and regulations.

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P U R P O S E

	a	b	c
1	30	60	130
2	45	75	145
3	80	110	180

FACTOR 8, PHYSICAL DEMANDS

Level 8 - 1 -- 5 points

The work may require some physical effort, such as standing, walking, bending, or sitting. There are no special physical demands.

FACTOR 9, WORK ENVIRONMENT

Level 9-1 -- 5 points

The employee works in an office setting involving everyday risks or discomforts. Normal safety precautions are required.

GRADE CONVERSION TABLE

Convert total points on all evaluation factors to General Schedule grades as follows:

GS	Point Range
2	255-450
3	455-650
4	655-850
5	855-1100
6	1105-1350
7	1355-1600
8	1605-1850
9	1855-2100